

No. 640, S.]

[Published June 18, 1949.

CHAPTER 264.

AN ACT to amend 139.03 (7) of the statutes, relating to the refunding of fermented malt beverage taxes paid on sales to the armed forces of the United States.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

139.03 (7) of the statutes is amended to read:

139.03 (7) The state treasurer shall keep a suitable record of the sale of all stamps which shall show the dates of the sale thereof and the names of the purchasers. The state treasurer shall refund to any purchaser or any banking institution located in Wisconsin the money paid for any stamps returned unfit for use or otherwise unused, and shall prescribe the method of proof required for obtaining such refund. The state treasurer shall also refund the tax paid on any fermented malt beverages or intoxicating liquor which is spoiled or has become unfit for beverage purposes, and shall prescribe the method of proof required for obtaining such refund. *The commissioner of taxation shall also refund the tax paid on fermented malt beverages sold to the armed forces of the United States and shall prescribe the method of proof required for obtaining such refund.*

Approved June 15, 1949.